

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *Locus of Control*, Independensi, dan *Due Professional Care* terhadap Kualitas Audit Internal pada PT Kereta Api Indonesia (Persero) di Kota Bandung.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Penelitian ini menggunakan data primer dikumpulkan melalui penyebaran kuesioner kepada auditor internal yang menjadi populasi dalam penelitian ini, dengan jumlah sampel sebanyak 40 responden yang diperoleh melalui teknik *Nonprobability Sampling* dengan metode *Purposive Sampling*. Teknik analisis yang digunakan meliputi analisis deskriptif, uji validitas dan reliabilitas, transformasi data, uji asumsi klasik (normalitas, multikolinearitas, dan heteroskedastisitas), analisis regresi linier berganda, analisis koefisien korelasi, koefisien determinasi, serta pengujian hipotesis melalui uji t dan uji F.

Hasil penelitian menunjukkan bahwa *Locus of Control* berpengaruh terhadap Kualitas Audit sebesar 18,4%. Independensi Auditor berpengaruh terhadap Kualitas Audit sebesar 26,9%. *Due Professional Care* berpengaruh terhadap Kualitas Audit sebesar 28,6%. Secara simultan, *Locus of Control*, Independensi, dan *Due Professional Care* memberikan pengaruh sebesar 73,9% terhadap Kualitas Audit Internal.

Kata kunci: *Locus of Control*, Independensi, *Due Professional Care*, Kualitas Audit.

ABSTRACT

This study aims to determine the extent of the influence of Locus of Control, Independence, and Due Professional Care on the Quality of Internal Auditing at PT Kereta Api Indonesia (Persero) in Bandung.

The methods used in this study are descriptive and verificative. This study uses primary data collected through questionnaires distributed to internal auditors who are the population in this study, with a sample size of 40 respondents obtained through Nonprobability Sampling using the Purposive Sampling method. The analysis techniques used included descriptive analysis, validity and reliability tests, data transformation, classical assumption tests (normality, multicollinearity, and heteroscedasticity), multiple linear regression analysis, correlation coefficient analysis, coefficient of determination, and hypothesis testing through t-tests and F-tests.

The results showed that Locus of Control affected Audit Quality by 18.4%. Auditor Independence affected Audit Quality by 26.9%. Due Professional Care affected Audit Quality by 28.6%. Simultaneously, Locus of Control, Independence, and Due Professional Care had an effect of 73.9% on Internal Audit Quality.

Keywords: Locus of Control, Independence, Due Professional Care, Audit Quality.